

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 03/13/13

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	0	0	0	0	0
10	ATTENDING PUPILS (OCTOBER 2011)	0	0	0	0	0
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
B.	GUIDANCE	0.0 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
E.	EDUCATION TECHS	0.0 (090:1)	0.0 (090:1)	0.0 (225:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
F.	LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
G.	CLERICAL	0.0 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
H.	SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		0	0
B.	Supplies and Equipment	346	478		0	0
C.	Professional Development	59	59		0	0
D.	Instructional Leadership Support	24	24		0	0
E.	Co- and Extra-Curricular Student	34	114		0	0
F.	System Administration/Support	220	220		0	0
G.	Operations & Maintenance	1,013	1,204		0	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	0	0
B.	Education & Library Technicians	36.00%	0	0
C.	Clerical	29.00%	0	0
D.	School Administrators	14.00%	0	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	0	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	0	0
18	E.P.S. RATES	5,737	6,155

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 2

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          33.0          8.0          41.0
      OCTOBER 2009         27.0         10.0         37.0
      APRIL 2010          30.0          9.0         39.0
      OCTOBER 2010         32.0          8.0         40.0
      APRIL 2011          30.0          9.0         39.0
      OCTOBER 2011         27.0          9.0         36.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS  ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                28.5 +      0.00 X          5,737.00 =      163,504.50
      9-12 PUPILS                9.0 +      0.00 X          6,155.00 =      55,395.00
      ADULT EDUC. COURSES AT .1    0.0          X          6,155.00 =           0.00
      K-8 EQUIV. INSTR. PUPILS    0.000          X          5,737.00 =           0.00
      9-12 EQUIV. INSTR. PUPILS    0.125          X          6,155.00 =      769.38

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .5185    14.8 X .15 X          5,737.00 =      12,736.14
      9-12 DISADVANTAGED @ .5185     4.7 X .15 X          6,155.00 =      4,339.28
      K-8 LIMITED ENGLISH PROF.     0.0 X .700 X          5,737.00 =           0.00
      9-12 LIMITED ENGLISH PROF.     0.0 X .700 X          6,155.00 =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        28.5          X          43.00 =      1,225.50
      9-12 STUDENT ASSESSMENT         9.0          X          43.00 =       387.00
      K-8 TECHNOLOGY RESOURCES        28.5          X          98.00 =      2,793.00
      9-12 TECHNOLOGY RESOURCES         9.0          X          296.00 =      2,664.00
      K-2 PUPILS                     7.0 X .10 X          5,737.00 =      4,015.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                247,829.70
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 240,394.80

30  ADJUSTED TOTAL OPERATING ALLOCATION                                240,394.80
=====

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	7,567.33	X	101.10%	=	7,650.57
32	SPECIAL EDUCATION - EPS ALLOCATION					35,610.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					20,196.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					63,456.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					303,851.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	PORTAGE LAKE				
	11/01/12	SHARE OF SAD32 NEW PREK-12 SCHOOL	121,908.51	40,065.23	161,973.74
	05/01/13	SHARE OF SAD32 NEW PREK-12 SCHOOL	0.00	38,685.23	38,685.23
42	TOTAL PRINCIPAL & INTEREST		121,908.51	78,750.46	200,658.97
43	APPROVED LEASES FOR 2011-12 - PORTAGE LAKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - PORTAGE LAKE				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - PORTAGE LAKE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				200,658.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				504,510.71

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
<hr/>									
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
PORTAGE LAKE	37.5 100.00%		504,510.71		0.00		504,510.71		
TOTAL	37.5						504,510.71		
<hr/>									
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
PORTAGE LAKE		72,300,000	7.800	563,940.00		504,510.71	504,510.71	100.00%	6.98M
TOTAL		72,300,000		563,940.00		504,510.71	504,510.71	100.00%	6.98M
<hr/>									
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
<hr/>									
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					504,510.71	504,510.71	0.00	
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2						179,691.97-	179,691.97	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS						10,683.05-	10,683.05	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					504,510.71	314,135.69	190,375.02	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							0.00	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							190,375.02	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 100.00%	STATE SHARE % =	0.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 62.27%	STATE SHARE % =	37.73%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION					511,945.61			

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		***** WARRANT ARTICLE *****			
		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
PORTAGE LAKE		504,510.71	314,135.69	100.00%	4.34
TOTAL		504,510.71	314,135.69	100.00%	4.34

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 5

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PORTAGE LAKE

2012-13

351 - 261

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	15,864.58	16,012.96
August	0.00	0.00	15,864.58	16,012.96
September	0.00	0.00	15,864.58	16,012.96
October	0.00	0.00	15,864.58	16,012.96
November	0.00	0.00	15,864.58	16,012.96
December	0.00	0.00	15,864.58	16,012.96
January	0.00	0.00	15,864.58	16,012.96
February	0.00	0.00	15,864.58	16,012.96
March	0.00	0.00	15,864.58	16,012.96
April	0.00	0.00	15,864.58	16,012.96
May	0.00	0.00	15,864.58	0.00
June	0.00	0.00	15,864.64	0.00
Total	0.00	0.00	190,375.02	160,129.60